

EXHIBIT B

**Additional MIP Parties (or Their Affiliates), Which CST Law Represents or Has
Represented in the Past in Matters Unrelated to the Title III Cases¹**

Interested Parties	Relationship to Debtors	Clients & Their Affiliates
AIG INSURANCE COMPANY	Schedule 8(E) - Material Creditors of HTA	Current Client
AIG INSURANCE COMPANY--PUERTO RICO	Schedule 9(A) - Inactive Claims - CW	Current Client
	Schedule 8(E) - Material Creditors of HTA	
AIG PROPERTY CASUALTY INC.	Schedule 8(E) - Material Creditors of HTA	Current Client
AIREKO CONSTRUCTION LLC	Schedule 8(C) - Material Creditors of PBA	Former client
	Schedule 9(C) - Inactive Claims - PBA	
AXYSNET CORPORATION	Schedule 8(A) - Material Creditors of the CW	Former client
BAXTER SALES AND DISTRIBUTION PUERTO RICO CORP.	Schedule 6 - Statutory Committee Members (UCC)	Former Client
	Schedule 8(A) - Material Creditors of the CW	
	Schedule 9(A) - Inactive Claims - CW	
EDWARDS LIFESCIENCES TECHNOLOGY SARL	Schedule 9(A) - Inactive Claims - CW	Current Client
FEDERAL DEPOSIT INSURANCE CORP (FDIC)	Schedule 8(A) - Material Creditors of the CW	Current Client
GENESIS SECURITY SERVICES, INC.	Schedule 6 - Statutory Committee Members (UCC)	Current Client
	Schedule 8(A) - Material Creditors of the CW	
	Schedule 9(D) - Inactive Claims - PREPA	

¹ Please note that the Additional MIP Parties include several individuals identified on Exhibit A. While CST Law does not believe that it has any connection to these individuals, CST Law does not have sufficient information to definitively determine whether or not it has any connection to these individuals.

	Schedule 8(E) - Material Creditors of HTA	
JCPENNEY PUERTO RICO, INC.	Schedule 9(A) - Inactive Claims - CW	Current Client
MSD INTERNATIONAL GMBH (PR BRANCH)LLC	Schedule 9(A) - Inactive Claims - CW	Current Client
NESTLE PUERTO RICO, INC.	Schedule 9(A) - Inactive Claims - CW	Current Client
THE PUERTO RICO INDUSTRIAL DEVELOPMENT COMPANY ("PRIDCO")	Schedule 8(A) - Material Creditors of the CW	Current Client
	Schedule 8(C) - Material Creditors of PBA	
UNIVERSIDAD CARLOS ALBIZU, INC.	Schedule 8(D) - Material Creditors of PREPA	Current Client
WAL-MART PUERTO RICO, INC.	Schedule 9(A) - Inactive Claims - CW	Current Client